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## EXTRAORDINARY

### PART II—Section 3—Sub-section (1)

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#### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATIONS

#### CENTRAL EXCISES

*New Delhi, the 20th April 1960*

**G.S.R. 456.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/60 G.S.R. No. 247, dated the 1st March, 1960, namely:—

In the Explanation to the said notification, for the figure '2' in both the places where it occurs, the figure '2½', shall be substituted.

[No. 49/60.]

**G.S.R. 457.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/60 (G.S.R. No. 248), dated the 1st March, 1960, namely:

In the said notification for the figure '2' in both the places where it occurs, the figures '2½', shall be substituted.

[No. 50/60.]

**G.S.R. 458.**—In exercise of the powers conferred by rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. Nos. 588 and 589, dated the 15th May, 1959, namely:—

In each of the said notifications, after the words "rayon or art silk fabrics", the following words shall be inserted, namely:—

"other than staple fibre fabrics".

[No. 51/60.]

**G.S.R. 459.**—In exercise of the powers conferred by rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notifications of the Government of India in the Ministry of Finance (Department of Revenue), G.S.R. Nos. 590 and 591, dated the 15th May, 1959, namely:—

In each of the said notifications, after the words "rayon or art silk fabrics", the following words shall be inserted, namely:—

"other than staple fibre fabrics."

[No. 52/60.]

**G.S.R. 460.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes the following rates per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:—

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
Category A. Where not more than 9 powerlooms are employed . . . . .	16	16	8
Category B. Where more than 9 powerlooms but not more than 24 powerlooms are employed . . . . .	25	15	15
Category C. Where more than 24 powerlooms are employed	40	28	16

Provided that where not more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first four powerlooms working in such shift;

Provided further that where more than nine powerlooms but not more than 24 powerlooms are employed in any shift, no duty shall be payable in respect of—

(i) the first 4 powerlooms, and

(ii) the next 5 powerlooms working in any shift in excess of the rates specified in Category A above;

Provided also that where more than 24 powerlooms are employed in any shift:

(i) no duty shall be payable in respect of the first nine powerlooms working in any shift in excess of the rates specified in Category A above;

(ii) no duty shall be payable in respect of the next 15 powerlooms working in any shift, in excess of the rates specified in Category B above;

Provided also that:

(a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of these in the first shift shall be the rate applicable to the first shift; and

(b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics, other than staple fibre fabrics, he shall be deemed for the purpose of determining the number of looms and the levy of duty, to produce only art silk fabrics, other than staple fibre fabrics, and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), G.S.R. No. 588, dated the 15th May, 1959, shall apply.

[No. 53/60.]

**G.S.R. 461.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
Category A. Where not more than 4 warp knitting machines are employed . . . . .	32	32	16
Category B. Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed . . . . .	50	50	30
Category C. Where more than 12 warp knitting machines are employed . . . . .	80	56	32

Provided that where not more than 4 warp knitting machines are employed in any shift, no duty shall be payable in respect of the first two warp knitting machines working in such shift;

Provided further that where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed in any shift, no duty shall be payable in respect of—

- (i) the first 2 warp knitting machines, and
- (ii) the next 2 warp knitting machines working in any shift in excess of the rates specified in Category A above.

Provided further that where more than 12 warp knitting machines are employed in any shift:

- (i) no duty shall be payable in respect of the first 4 warp knitting machines working in any shift as is in excess of the rates specified in A above,
- (ii) no duty shall be payable in respect of the next 8 warp knitting machines working in any shift as is in excess of the rates specified in B above;

Provided further that:

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics, other than staple fibre fabrics, he will be deemed for the purpose of determining the number of looms and the levy of duty, to produce only art silk fabrics, other than staple fibre fabrics, and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 589, dated the 15th May, 1959, shall apply.

*Explanation.*—Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 53-Central Excises, dated the 20th April, 1960, shall apply to the powerlooms in respect of which duty is payable.

[No. 54/60.]

**G.S.R. 462.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby fixes the

following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
Category A. Where not more than 9 powerlooms are employed . . . . .	8	8	4
Category B. Where more than 9 powerlooms but not more than 24 powerlooms are employed . . . . .	12	12	7
Category C. Where more than 24 powerlooms are employed . . . . .	21	15	8

Provided that where not more than nine powerlooms are employed in any shift, no duty shall be payable in respect of the first four powerlooms working in such shift;

Provided further that where more than nine powerlooms but not more than 24 powerlooms are employed in any shift, no duty shall be payable in respect of—

- (i) the first 4 powerlooms, and
- (ii) the next 5 powerlooms working in any shift in excess of the rates specified in category A above;

Provided further that where more than 24 powerlooms are employed in any shift:

- (i) no duty shall be payable in respect of the first nine powerlooms working in any shift as is in excess of the rates specified in A above,
- (ii) no duty shall be payable in respect of the next 15 powerlooms working in any shift as is in excess of the rates specified in B above;

Provided further that:

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics, other than staple fibre fabrics, he will be deemed for the purpose of determining the number of looms and the levy of duty, to produce only art silk fabrics, other than staple fibre fabrics, and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 590, dated the 15th May, 1959, shall apply.

[No. 55/60.]

**G.S.R. 463.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby fixes the following rates of additional excise duty per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:—

	<i>First shift</i>	<i>Second shift</i>	<i>Third shift</i>
	Rs.	Rs.	Rs.
Category A.—Where not more than 4 warp knitting machines are employed . . . . .	16	16	8
Category B. Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed . . . . .	24	24	14
Category C. Where more than 12 warp knitting machines are employed . . . . .	42	30	16

Provided that where not more than 4 warp knitting machines are employed in any shift, no duty shall be payable in respect of the first two warp knitting machines working in such shift;

Provided further that where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed in any shift, no duty shall be payable in respect of—

- (i) the first 2 warp knitting machines, and
- (ii) the next 2 warp knitting machines working in any shift in excess of the rates specified in category A above;

Provided further that where more than 12 warp knitting machines are employed in any shift:

- (i) no duty shall be payable in respect of the first 4 warp knitting machines working in any shift as is in excess of the rates specified in A above,
- (ii) no duty shall be payable in respect of the next 8 warp knitting machines working in any shift as is in excess of the rates specified in B above;

Provided further that:

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics, other than staple fibre fabrics, he will be deemed for the purpose of determining the number of looms and the levy of duty, to produce only art silk fabrics, other than staple fibre fabrics, and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 591, dated the 15th May, 1959, shall apply.

*Explanation.*—Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 55/60-Central Excises, dated the 20th April, 1960, shall apply to the powerlooms in respect of which duty is payable.

[No. 56/60.]

**G.S.R. 464.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 21/60 (Central Excises) (G.S.R. No. 244), dated the 1st March, 1960, the Central Government hereby exempts pulp board not otherwise specified, including grey board and mill board taken together, upto the quantity prescribed in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption on or after the first day of April in any financial year, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that where a factory producing pulp board not otherwise specified including grey board and mill board, is run at different times of any financial year by different manufacturers, the quantity of such board, cleared from such factory in any such year at nil and concessional rates of duty shall not exceed the limits specified in column (1) of the said Table:

Provided further that the exemption shall not apply to any factory the output of which in any of the immediately preceding three complete financial years exceeded 5000 tons of such board.

TABLE

Quantity (1)	Amount (2)
On the first 125 tons . . . . .	Nil
On the next 375 tons . . . . .	3 naye paise per lb.
On the next 1000 tons . . . . .	5 naye paise per lb.
On the next 1500 tons . . . . .	7 naye paise per lb.

[No. 57/60.]

**G.S.R. 465.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts motor cars of more than 16 H.P. but not more than 20 H.P. by Royal Automobile Club (R.A.C.) rating, constructed or adapted to carry not more than nine persons, from so much of the duty leviable thereon as is in excess of rupees one thousand each.

[No. 58/60.]

**G.S.R. 466.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts tractors from the whole of the duty of excise leviable thereon provided that the Collector of Central Excise is satisfied that the tractors are used solely for agricultural purposes.

[No. 59/60.]

**G.S.R. 467.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts internal combustion engines from the whole of the duty of excise leviable thereon:

Provided that the Collector of Central Excise is satisfied—

- (i) that such engines are to be fitted to tractors; and
- (ii) that the tractors so fitted are to be used solely for agricultural purposes.

[No. 60/60.]

**G.S.R. 468.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts parts of cycles, other than motor cycles, namely, free wheels and rims, cleared by any manufacturer from so much of the duty of excise leviable thereon as is in excess of rupee one in the case of a freewheel and rupees two in the case of a rim:

Provided that these exemptions shall not apply to any manufacturer whose production in any of the twelve months immediately preceding the month in which clearance is made, had exceeded 1000 rims or 1500 freewheels as the case may be.

[No. 61/60.]

**G.S.R. 469.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government, hereby exempts cinematograph films, exposed which conform to the description specified in column (1) of the Table hereto annexed, and are cleared by any manufacturer for home consumption within twelve months immediately following the month of certification by the Central Board of Film Censors, from so much of the duty of excise leviable thereon as is

in excess of the amount specified in the corresponding entry in column (2) of the said Table:

TABLE

Description (1)	Amount (2)	
	Of a width of 30 mm. or higher	Below 30 mm. in width
Feature films, advertisement shorts and films not otherwise specified	(Per metre)	(Per metre)
First 5 prints of each picture . . . . .	10 naye paise	7 naye paise
Next 5 prints of each picture . . . . .	15 naye paise	10 naye paise
Next 15 prints of each picture . . . . .	20 naye paise	13 naye paise
Next 25 prints of each picture . . . . .	25 naye paise	17 naye paise
On the balance . . . . .	30 naye paise	20 naye paise

Provided that where cinematograph films, exposed are cleared for home consumption after twelve months immediately following the month of certification by the Central Board of Film Censors, such films shall be exempted from so much of the duty of excise leviable thereon as is in excess of 15 naye paise per metre, if they are of a width of 30 mm. or higher and of 10 naye paise per metre if they are below 30 mm. in width.

[No. 62/60.]

**G.S.R. 470.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cinematograph films, exposed, which are proved to the satisfaction of the Collector of Central Excise as being intended for the entertainment of children or for educational purposes, and cinematograph films of a width not exceeding 9.5 mm., from the whole of the duty of excise leviable thereon.

[No. 63/60.]

**G.S.R. 471.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cinematograph films exposed, as described in sub-item (1) of Item 32 in the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of 6 naye paise per metre if they are of a width of 30 mm. or higher and of 4 naye paise per metre if they are below 30 mm. in width.

[No. 64/60.]

**G.S.R. 472.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts aluminium in any crude form including ingots, bars, blocks, slabs, billets, shots and pellets, produced out of old aluminium scrap or scrap obtained from virgin metal on which the appropriate excise duty has been paid from the whole of the duty of excise leviable thereon.

[No. 65/60.]

**G.S.R. 473.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the following aluminium manufactures, namely, plates, sheets, circles, strips and foils in any form or size, in the manufacture of which aluminium in any crude form including ingots, bars, blocks, slabs, billets, shots and pellets made out of old aluminium scrap or scrap obtained from the virgin metal on which the appropriate excise duty has been paid from so much of the duty leviable thereon as is in excess of Rs. 200.00 per metric tonne.

[No. 66/60.]

**G.S.R. 474.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the internal combustion engines liable to duty under sub-item (ii) of Item 30 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), upto the quantity prescribed in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption in a month, from the percentage of duty specified in the corresponding entry in column (2) of the said Table:

Provided that the exemption shall not apply to any factory which in any of the twelve months immediately preceding the month in which the clearance is made, had exceeded an output of 300 horsepower of such engines.

TABLE

Quantity (1)	Amount (2)
On the first 100 horsepower . . . .	20% of the total duty.
On the next 100 horsepower . . . .	10% of the total duty.

[No. 67/60.]

**G.S.R. 475.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the electric motors, all sorts, upto the quantity prescribed in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption in a month, from the percentage of duty specified in the corresponding entry in column (2) of the said Table:

Provided that the exemption shall not apply to any factory which in any of the twelve months immediately preceding the month in which the clearance is made, had exceeded an output of 300 horsepower of such electric motors.

TABLE

Quantity (1)	Amount (2)
On the first 100 horsepower . . . .	20% of the total duty.
On the next 100 horsepower . . . .	10% of the total duty.

[No. 68/60.]

B. N. BANERJI, Jt. Secy.